



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.801

AMARAVATI, FRIDAY, NOVEMBER 22, 2019

G.699

**NOTIFICATIONS BY GOVERNMENT**

--X--

**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT 2017 (ACT No. 16 of 2017) - TIME PERIOD FOR FURNISHING DETAILS IN FORM GSTR-1 IN RESPECT OF CERTAIN CATEGORY OF TAX PAYERS.

**[G.O.Ms.No.468, Revenue (Commercial Taxes-II), 21<sup>st</sup> November, 2019.]**

**NOTIFICATION**

In exercise of the powers conferred by the Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2) The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Andhra Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :-

**TABLE**

Sl.No	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31 <sup>st</sup> January, 2020
2	January, 2020 to March, 2020	30 <sup>th</sup> April, 2020

3) The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

**D. SAMBASIVA RAO,**

*Special Chief Secretary to Government.*

---X---